

**DEPARTMENT OF STATE REVENUE**

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LETTER OF FINDINGS NUMBER: 97-0590 MVE

Motor Vehicle Excise Tax

For Tax Periods: 6/93 Through 5/97

**NOTICE:** Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

**ISSUE**

**I. Motor Vehicle Excise Tax — Imposition**

**Authority:** IC 9-18-2-1

Taxpayer protests the imposition of the motor vehicle excise tax on her 1993 Jeep.

**STATEMENT OF FACTS**

Taxpayer was a full-year Indiana resident throughout the assessment period. Taxpayer owns a business in Illinois. Taxpayer purchased a 1993 Jeep vehicle in June, 1993. Taxpayer did not register the Jeep in Indiana until May, 1997. Additional relevant facts will be provided below, as necessary.

**I. Motor Vehicle Excise Tax — Imposition**

**DISCUSSION**

Indiana Code section 9-18-2-1 states in part:

(a) Within sixty (60) days of becoming an Indiana resident, a person must register all motor vehicles owned by the person that:

(1) are subject to the motor vehicle excise tax under IC 6-6-5; and

(2) *will be operated in Indiana*. Emphasis added.

Taxpayer protests the imposition of the motor vehicle excise tax on her Jeep as she claims the vehicle was not *operated* in Indiana during the assessment period. Taxpayer claims she operated a 1986 Mercedes Benz while she was present in Indiana and used the Mercedes Benz to travel to and from her business in Illinois. Taxpayer states the Jeep was maintained in Illinois throughout the assessment period.

Taxpayer submits affidavits from three separate persons which state the Jeep was housed at the place of taxpayer's business from June 7, 1993 through June 30, 1997. Taxpayer also submits proof of registration of the Mercedes Benz in Indiana throughout the assessment period and proof of the Jeep's registration in Illinois. Taxpayer also provides a statement from her insurance carrier stating the territory covered by the Jeep's insurance was the entire United States.

**FINDING**

Taxpayer's protest is sustained. Taxpayer has sufficiently proven the 1993 Jeep was not operated in Indiana throughout the assessment period, and, therefore, was not subject to Indiana's motor vehicle excise tax.